

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION AT DAYTON**

UNITED STATES OF AMERICA,	:	Case No. 3:17-cv-0029
Petitioner,	:	Judge:
	:	Magistrate:
v.	:	
RALPH GARRITANO,	:	
Respondent.	:	

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

The United States of America, on behalf of the Internal Revenue Service, states to this Court as follows:

1. This proceeding is brought pursuant to Sections 7402(b) and 7604(a) of the Internal Revenue Code of 1986, 26 U.S.C. §§ 7402(b) and 7604 (a), to judicially enforce Internal Revenue Service summons.

2. Mike Louderback is a duly-commissioned Revenue Officer employed in the Small Business/Self Employed Division, Central Compliance Area of the Internal Revenue Service, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in 26 U.S.C. Section 7602, and Treasury Regulation Section 301.7602-1, 26 C.F.R. § 301.7602B1.

3. The Respondent, Ralph Garritano, 1340 Fudge Dr., Beavercreek, OH 45434, they are within the jurisdiction of this Court.

4. Revenue Officer Mike Louderback, is conducting an investigation into the determination of the income tax liability of Ralph Garritano, for the year 2015, and the collection of income tax liability for the years 2009, 2010, 2011, 2012, 2013 and 2014.

5. The respondent, Ralph Garritano, is in possession and control of testimony, books, records, papers and other data that are relevant to this investigation.

6. On November 4, 2016, Revenue Officer Mike Louderback, issued two Internal Revenue Service summonses directing Ralph Garritano, to appear before him on November 30, 2016 at 11:30 a.m. to testify. Revenue Officer Mike Louderback, personally handed copies of the summonses to Ralph Garritano, on November 4, 2016. The summonses are attached to this Petition as Exhibit A and Exhibit B.

7. On November 30, 2016, the respondent, Ralph Garritano, did not appear in response to the summonses. His refusal to comply with the summonses continues to date, as set forth in the Declarations of Revenue Officer Mike Louderback, which are attached to this Petition as Exhibit C and Exhibit D.

8. The testimony, books, records, papers and other data sought by the summonses are not already in possession of the Internal Revenue Service.

9. All administrative steps required by the Internal Revenue Code for the issuance of the summonses have been taken.

10. It is necessary to obtain the testimony and examine the books, records, papers, and other data sought by the summonses in order to properly investigate the collection of tax liability of Ralph Garritano, for the year 2015, and the collection of income tax liability for the years 2009, 2010, 2011, 2012, 2013, and 2014, as is evidenced by the Declarations of Mike Louderback, attached hereto and incorporated herein as part of this petition.

WHEREFORE, the United States of America respectfully requests:

1. That the Court issue an order directing the Respondent, Ralph Garritano, to show cause, if any, why he should not comply with and obey the summonses and each and every requirement thereof.
2. That the Court order the attendance, testimony, and production of the books, records, papers and other data as required by the terms of the summonses.
3. That the United States recovers its costs for filing this Petition.
4. That the Court grant such other and further relief as is just and proper.

Respectfully submitted,

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s/Nicholas J. Pantel

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